

2 March 1855. 18 VICT.



(Ireland.)

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TO

Provide that the Property or Income Tax payable in respect of the Income from Ecclesiastical Property in Ireland shall be a Deduction in estimating the Value of such Property for the Purpose of Taxation by the Ecclesiastical Commissioners.

**W**HEREAS by an Act passed in the Session of Parliament Presable. holden in the Third and Fourth Years of the Reign of His late Majesty King William the Fourth, intituled "An Act  
" to alter and amend the Laws relating to the Temporalities of the  
5 " Church in Ireland," the Ecclesiastical Commissioners therein directed to be appointed were authorized and empowered to make a Valuation of all Ecclesiastical Property, subject to the Deductions therein set forth, and to take, levy, and receive therefrom a yearly Tax, Rate, or Assessment, computed and imposed upon such Valuation according  
10 to a Scale, and for the Purposes recited in the said Act: And whereas by an Act passed in the Session of Parliament holden in the Sixteenth and Seventeenth Years of Her present Majesty's Reign, intituled " An Act for granting to Her Majesty Duties  
" on Profits arising from Property, Professions, Trades, and Offices,"  
15 and by Two other Acts passed in the Seventeenth Year of Her present  
[Bill 48.] Majesty's

Majesty's Reign, Chapter Ten and Chapter Twenty-four, for granting to Her Majesty additional and increased Duties on such Profits, Ecclesiastical Property, together with other Property in Ireland theretofore exempt, was rendered liable to the Duties therein enacted: And whereas it is expedient and just that the Amount payable as Property or Income Tax under the said Acts should be allowed as a Deduction by the said Ecclesiastical Commissioners, together with the Deductions authorized to be made under the said Act of the Third and Fourth Years of the Reign of His Majesty King William the Fourth, Chapter Thirty-seven, in forming their Valuations for the Tax, Rate, or Assessment therein directed to be levied: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That it shall and may be lawful to and for the said Ecclesiastical Commissioners, in and from the Valuation made or to be made of any Ecclesiastical Property for the Purpose of imposing the Rate, Tax, or Assessment required by the said Act in addition to the Charges specified as Deductions in the said Act, to deduct also such Amount or Sum as the said Commissioners shall ascertain as proper to be deducted from such Valuation for or on account of any Property or Income Tax paid or payable, or deducted, in respect of such Ecclesiastical Property.

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# Ecclesiastical Property.

(Ireland.)

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Tax payable in respect of the Income  
from Ecclesiastical Property in Ireland  
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Commissioners.

(Proposed and brought in by  
Mr. Mayne and Mr. Hanlon.)

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Ordered, by The House of Commons, to be Printed,  
2 March 1875.

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[Bill 48.]

Under 1 oz.